

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Currently Amended) A floor underlayment comprising:
 - a first layer including cork material;
 - a second layer coupled to the first layer, the second layer having a high degree of resistance to moisture permeability; and
 - a third layer coupled to the first layer opposite the second layer, wherein the third layer is configured and formed from at least one material to enhance dimensional stability of the first layer, wherein the third layer has a high degree of resistance to moisture permeability.
2. (Cancelled)
3. (Original) The underlayment of Claim 1 wherein the first layer, the second layer and the third layer are formed as part of a sheet.
4. (Original) The underlayment of Claim 3 wherein the sheet is sufficiently flexible to be rolled.
5. (Original) The underlayment of Claim 3 wherein the sheet has a width of at least about 3 feet.
6. (Original) The underlayment of Claim 1 wherein the second layer and the third layer each have a thickness of less than about 5 mils.
7. (Original) The underlayment of Claim 1 wherein the first layer and the third layer are formed from common material.
8. (Original) The underlayment of Claim 1 wherein at least one of the first layer and the third layer is adapted to be adhered to flooring material.

9. (Original) The underlayment of Claim 1 wherein the second layer is bonded to the first layer.
10. (Original) The underlayment of Claim 9 wherein the bond is permanent and has a peel strength of at least 30 ounces per inch.
11. (Original) The underlayment of Claim 10 wherein the bond has a peel strength of at least about 50 ounces per inch.
12. (Currently Amended) The underlayment of Claim 1 wherein the first layer has a thickness of at least about 2 ~~mils~~ mils to about 3 ~~mils~~ mils.
13. (Original) The underlayment of Claim 1 wherein at least one of the second layer and the third layer have a thickness no greater than about 3 mils.
14. (Currently Amended) A flooring system comprising:
 - a concrete subfloor;
 - a floor underlayment above the subfloor, the underlayment including:
 - a first layer including cork material; and
 - a second layer attached to the first layer, the second layer being highly resistant to moisture permeability, the second layer located between the first layer and the subfloor; and
 - a flooring including wood material above the floor underlayment.
15. (Original) The flooring system of Claim 14 wherein the flooring is adhered to the underlayment.
16. (Original) The system of Claim 1 wherein the first layer consists of cork particles within at least one binder.
17. (Original) The flooring system of Claim 14 wherein the underlayment includes a third layer coupled to the first layer opposite the second layer, wherein the third layer is formed from a material distinct from the first layer.

18. (Original) The flooring system of Claim 17 wherein the third layer enhances dimensional stability of the first layer.
19. (Original) The flooring system of Claim 17 wherein the third layer is bonded to the first layer.
20. (Original) The flooring system of Claim 18 wherein the third layer is highly resistant to moisture permeability.
21. (Original) The flooring system of Claim 17 wherein the first layer, the second layer and the third layer are formed as part of a sheet.
22. (Original) The flooring system of Claim 21 wherein the sheet is sufficiently flexible so as to be rolled.
23. (Original) The flooring system of Claim 21 wherein the sheet has a width of at least about 3 feet.
24. (Original) The flooring system of Claim 17 wherein the second layer and the third layer each have a thickness of less than about 5 mils.
25. (Cancelled)
26. (Original) The flooring system of Claim 14 wherein the second layer is bonded to the first layer.
27. (Original) The flooring system of Claim 26 wherein the bond between the second layer and the first layer is permanent and has a peel strength of at least about 30 ounces per inch.
28. (Original) The flooring system of Claim 27 wherein the bond is destructive and has a peel strength of at least about 50 ounces per inch.
29. (Original) The flooring system of Claim 14 wherein an adhesive bonds the flooring and the second layer and wherein the adhesive adheres to the second layer with a peel strength of at least about 50 ounces per inch.

30. (Original) The flooring system of Claim 14 wherein the second layer has a U.S. perm rating of less than 1 perm.

31. (Original) The flooring system of Claim 30 wherein the second layer has a U.S. permeability rating of approximately 0.40 perm.

32. (New) A floor underlayment comprising:
a first layer including cork material;
a second layer coupled to the first layer, the second layer having a high degree of resistance to moisture permeability; and
a third layer coupled to the first layer opposite the second layer, wherein the third layer is configured and formed from at least one material to enhance dimensional stability of the first layer, wherein the first layer, the second layer and the third layer are formed as part of a sheet and wherein the sheet is sufficiently flexible to be rolled.

33. (New) The underlayment of Claim 32 wherein the second layer and the third layer each have a thickness of less than about 5 mils.

34. (New) A flooring system comprising:
a concrete subfloor;
a floor underlayment above the subfloor, the underlayment including:
a first layer including cork material;
a second layer attached to the first layer, the second layer being highly resistant to moisture permeability, the second layer located between the first layer and the subfloor; and
a third layer coupled to the first layer opposite the second layer, wherein the third floor is formed from a material distinct from the first layer and is highly resistant to moisture permeability; and
a flooring above the floor underlayment.